

EXHIBIT E-2 - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GUILFORD COUNTY TAX DEPARTMENT PO BOX 3328 GREENSBORO, NC 27402	16621	Secured: Priority: \$117.84 Administrative: Unsecured: _____ Total: \$117.84	07/03/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	16633	Secured: Priority: Administrative: Unsecured: \$12,954,363.21 Total: \$12,954,363.21	07/30/2007	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16650	Secured: Priority: \$133,911.40 Administrative: Unsecured: _____ Total: \$133,911.40	09/04/2007	DELPHI CORPORATION (05-44481)
Total:		3		\$13,088,392.45